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PUBLIC SERVICE  
COMMISSION

Ms. Elizabeth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P. O. Box 615  
Frankfort, KY 40602-0615

**E.ON U.S. LLC**

State Regulation and Rates  
220 West Main Street  
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February 25, 2008

**Re: E.ON U.K. LTD (*formerly Powergen LTD*), E.ON U.S. LLC (*formerly LG&E Energy LLC*), Louisville Gas and Electric Company, and Kentucky Utilities Company (Case No. 2000-095) and E.ON AG, E.ON U.K. LTD (*formerly Powergen LTD*), E.ON U.S. LLC (*formerly LG&E Energy LLC*), Louisville Gas and Electric Company, and Kentucky Utilities Company (Case No. 2001-104)**

Dear Ms. O'Donnell:

Pursuant to the Commission's Orders in Case Nos. 2000-095 and 2001-104, the Companies do hereby notify the Commission of the declaration and payment of a dividend from Louisville Gas and Electric Company ("LG&E") to E.ON U.S. LLC. This notification is being made pursuant to *Appendix A: Reporting No. 4* in the Commission's Order in Case No. 2000-095, dated May 15, 2000, and to *Appendix A: Reporting No. 22* in the Commission's Order in Case No. 2001-104, dated August 6, 2001.

LG&E hereby notifies the Commission of a dividend payment for \$40 million, payable March 20, 2008. The dividend payment is more than 5 percent of retained earnings and is filed in accordance with the provisions of the aforementioned Commission Orders.

Ms. Elizabeth O'Donnell  
February 25, 2008

Please confirm your receipt of this filing by placing the stamp of your Office with date received on the extra copy and returning to me in the enclosed envelope. Should you have any questions regarding this information, please contact me or Don Harris at 502-627-2021.

Sincerely,

A handwritten signature in black ink, appearing to read "Rick E. Lovekamp", with a long horizontal flourish extending to the right.

Rick E. Lovekamp

cc: Daniel K. Arbough, E.ON U.S. Services, Inc.  
Kendrick Riggs – Stoll · Keenon · Ogden